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## Statistical Section

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Table 1

**CITY OF SALISBURY, NORTH CAROLINA**  
**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION<sup>(1)</sup>**

Last Ten Fiscal Years									
Fiscal Year	Community and								
Ended June 30,	General Government	Public Safety	Transportation	Environmental Protection	Culture and Recreation	Economic Development	Education	Debt Service	Total
2001	\$ 5,336,349	\$8,860,001	\$ 3,721,416	\$ 1,413,534	\$ 4,272,125	\$ 2,021,636	\$ 42,342	\$1,007,243	\$26,674,646
2000	5,418,892	8,938,838	3,094,241	1,394,724	2,850,649	2,521,984	42,342	836,885	25,098,555
1999	4,856,896	8,113,842	3,237,416	1,470,108	3,271,023	1,932,935	42,342	783,462	23,708,024
1998	4,403,617	6,900,177	3,047,455	1,331,161	3,931,369	2,219,221	42,342	617,008	22,492,350
1997	3,610,184	7,735,362	3,868,084	1,291,270	2,130,301	1,351,865	42,342	981,853	21,011,261
1996	3,925,599	6,457,849	2,733,043	1,272,247	1,728,392	1,280,196	42,341	591,422	18,031,089
1995	3,233,167	6,190,774	2,288,917	1,896,681	1,358,848	1,826,750	42,342	401,797	17,239,276
1994	2,580,372	5,600,225	2,992,610	1,416,739	1,285,814	1,362,305	38,573	1,010,646	16,287,284
1993	2,860,671	5,110,480	2,401,666	1,740,467	1,238,830	1,483,384	38,573	524,880	15,398,951
1992	2,643,480	5,024,844	2,430,305	1,440,023	1,345,012	1,799,482	50,156	445,132	15,178,434

<sup>(1)</sup> Includes General, Special Revenue, and Capital Projects

Table 2

**CITY OF SALISBURY, NORTH CAROLINA**  
**GENERAL GOVERNMENTAL REVENUES BY SOURCE<sup>(1)</sup>**

Last Ten Fiscal Years

<b>Fiscal Year Ended June 30,</b>	<b>Taxes</b>	<b>Licenses and Permits</b>	<b>Inter- governmental</b>	<b>Miscellaneous</b>	<b>Charges for Services</b>	<b>Administrative Charges</b>	<b>Total</b>
2001	\$ 14,066,947	\$ 533,554	\$ 6,313,050	\$ 2,595,501	\$ 1,783,086	\$ 1,505,714	\$ 26,797,852
2000	13,331,647	441,422	5,845,542	1,488,094	1,545,522	1,519,860	24,172,087
1999	12,060,778	466,325	5,308,227	1,647,201	1,520,687	1,299,875	22,303,093
1998	10,812,490	427,718	5,022,098	1,173,299	1,416,622	1,207,500	20,059,727
1997	10,039,452	433,327	5,597,640	1,587,559	1,211,586	1,150,000	20,019,564
1996	9,575,016	365,826	4,711,430	1,364,885	1,035,203	1,073,975	18,126,335
1995	9,272,844	368,109	4,269,171	1,127,032	947,717	1,018,735	17,003,608
1994	8,764,206	260,226	4,588,710	994,730	915,299	790,000	16,313,171
1993	8,223,294	258,612	4,589,949	774,537	1,071,117	750,500	15,668,009
1992	7,845,134 <sup>(2)</sup>	273,070	4,362,870 <sup>(2)</sup>	736,322	748,284	690,000	14,655,680

<sup>(1)</sup> Includes General, Special Revenue, and Capital Projects

<sup>(2)</sup> Intangibles taxes are recorded as intergovernmental revenues due to change in State Statute.

**Table 3****CITY OF SALISBURY, NORTH CAROLINA****TAX REVENUE BY SOURCE<sup>(1)</sup>****Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Total Taxes</b>	<b>General Property Taxes</b>	<b>Sales Taxes</b>	<b>Other Taxes</b>
2001	\$ 14,066,947	\$ 10,719,438	\$ 3,346,897	\$ 612
2000	13,331,647	10,127,787	3,203,181	679
1999	12,060,778	8,968,909	3,091,079	816
1998	10,812,490	7,964,079	2,847,595	816
1997	10,039,452	7,445,338	2,593,133	981
1996	9,575,016	7,276,360	2,298,427	229
1995	9,272,844	7,155,829	2,114,118	2,897
1994	8,764,206	6,597,031	2,167,122	53
1993	8,223,294	6,255,598	1,966,150	1,546
1992	7,845,134	5,965,785	1,877,785	1,564

<sup>(1)</sup> Includes General, Special Revenue, and Capital Projects

Table 4

**CITY OF SALISBURY, NORTH CAROLINA**  
**PROPERTY TAX LEVIES, TAX COLLECTIONS AND CREDITS**

**Last Ten Fiscal Years**

<b>Fiscal Year Ended</b>	<b>Tax Year</b>	<b>Total Current Year Tax Levy</b>	<b>Current Tax Collections</b>	<b>Percent of</b>		<b>Ratio of Total Tax Collections to Tax Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Ratio of Delinquent Taxes to Tax Levy</b>
				<b>Taxes Collected</b>	<b>Total Tax Collections</b>			
2001	2000	\$ 10,928,747	\$ 10,553,137	96.56%	\$ 10,743,443	98.30%	\$ 731,666	6.69%
2000	1999	10,228,809	10,007,793	97.84%	10,314,522	100.84%	561,060	5.49%
1999	1998	9,271,351	8,926,885	96.28%	9,164,917	98.85%	657,781	7.09%
1998	1997	8,059,604	7,815,549	96.97%	8,110,009	100.63%	557,299	6.91%
1997	1996	7,797,861	7,519,419	96.43%	7,741,174	99.27%	601,439	7.71%
1996	1995	7,529,260	7,265,209	96.49%	7,446,494	98.90%	573,838	7.62%
1995	1994	7,298,360	7,074,231	96.93%	7,308,248	100.14%	510,636	7.00%
1994	1993	6,785,288	6,555,776	96.62%	6,755,716	99.56%	535,378	7.89%
1993	1992	6,436,262	6,202,113	96.36%	6,319,620	98.18%	523,339	8.13%
1992	1991	6,054,055	5,870,622	96.97%	5,980,144	98.78%	418,459	6.91%

**Table 5**

**CITY OF SALISBURY, NORTH CAROLINA**  
**ASSESSED VALUE OF TAXABLE PROPERTY**

**Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Public Service Property</b>	<b>Total</b>
2001	\$ 1,337,944,798	\$ 417,818,187	\$ 64,805,231	\$ 1,820,568,216
2000	1,287,042,497	409,874,134	67,811,314	1,764,727,945
1999	1,042,366,457	382,196,263	57,889,345	1,482,452,065
1998	967,242,955	357,072,088	57,825,316	1,382,140,359
1997	933,861,596	328,554,542	56,458,430	1,318,874,568
1996	922,430,180	299,703,247	58,451,552	1,280,584,979
1995	809,239,122	288,959,801	48,746,576	1,146,945,499
1994	805,310,028	294,329,533	52,053,034	1,151,692,595
1993	780,869,808	277,134,662	48,249,033	1,106,253,503
1992	770,155,060	266,853,282	47,357,587	1,084,365,929

Note: The levy of property taxes each year is based on the assessed value of taxable property as of January 1 preceding the beginning of the fiscal year on July 1. All taxable property is assessed at one hundred percent (100%) of its estimated actual value at time of revaluation. Revaluation of real property is required every eight years by North Carolina General Statutes. However, tax authorities may establish more frequent revaluation schedules. Rowan County completes revaluation every four years. Revaluation was completed for the levy of taxes in the year ended June 30, 2000. The assessment of taxable property being assessed after revaluation is accomplished in accordance with North Carolina G.S. 105.287.

**Table 6**  
**CITY OF SALISBURY, NORTH CAROLINA**  
**PROPERTY TAX LEVIES AND TAX RATES -**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**Last Ten Fiscal Years**

<b>Tax Levies</b>				
<b>City of Salisbury</b>				
<b>Municipal Service</b>				
<b>Fiscal Year</b>	<b>General Fund</b>	<b>District Fund</b>	<b>Total</b>	<b>Rowan County</b>
2001	\$ 10,928,747	\$ 89,403	\$ 11,018,150	\$ 47,994,399
2000	10,151,282	77,527	10,228,809	46,804,751
1999	9,205,214	66,137	9,271,351	38,247,341
1998	7,993,286	66,318	8,059,604	36,540,706
1997	7,731,552	66,309	7,797,861	33,990,225
1996	7,449,694	79,566	7,529,260	34,729,278
1995	7,234,332	64,028	7,298,360	28,820,177
1994	6,741,761	43,527	6,785,288	25,236,094
1993	6,389,077	47,155	6,436,232	23,859,704
1992	6,009,850	44,205	6,054,055	20,792,920
<b>Tax Rates</b>				
2001	.600	.16	.760	.6350
2000	.570	.16	.730	.6350
1999	.620	.16	.780	.6375
1998	.575	.16	.735	.6375
1997	.575	.16	.735	.6375
1996	.575	.16	.735	.6375
1995	.625	.17	.795	.6500
1994	.585	.11	.695	.6000
1993	.575	.11	.685	.5600
1992	.550	.11	.660	.5050

Note: Tax rate is per \$100 assessed valuation.  
Source: Rowan County Tax Collector.



**Table 7**

**CITY OF SALISBURY, NORTH CAROLINA**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT<sup>(1)</sup>**

**For the Year Ended June 30, 2001**

	<b>Net General Obligation Debt <u>Outstanding</u></b>	<b>Percentage Applicable to City of <u>Salisbury</u></b>	<b>City of Salisbury's <u>Share of Debt</u></b>
City of Salisbury	\$ 3,025,000	100.00%	\$ 3,025,000
Rowan County <sup>(2)</sup>	32,400,000	24.15%	<u>7,824,600</u>
Total direct and overlapping debt			<u><u>\$ 10,849,600</u></u>

<sup>(1)</sup> Based on assessed valuation.

<sup>(2)</sup> Net debt and assessed valuation figures provided by Rowan County

**Table 8**

**CITY OF SALISBURY, NORTH CAROLINA**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**For the Year Ended June 30, 2001**

ASSESSED VALUE		\$ 1,820,568,216
		<u>X .08</u>
Debt limit 8 percent of assessed value		\$ 145,645,457
Amount of debt applicable to debt limit:		
Total bonded debt	\$ 20,385,000	
Total capitalized lease obligation	<u>7,133,771</u>	
Total amount of debt applicable to debt limit		<u>27,518,771</u>
LEGAL DEBT MARGIN		<u>\$ 118,126,686</u>

**Table 9****CITY OF SALISBURY, NORTH CAROLINA****SCHEDULE OF PRINCIPAL TAXPAYERS****For the Year Ended June 30, 2001**

<b>Business</b>	<b>Type of Enterprise</b>	<b>2000 Assessed Valuation</b>	<b>Percentage Value of Total</b>
Food Lion, Inc.	Commercial	\$ 66,704,201	3.66%
Belle Realty Co.	Real Estate	30,985,510	1.70%
Norandal USA	Industrial	27,920,968	1.53%
ICI Americas	Industrial	25,962,701	1.43%
Heritage Realty Limited Partnership	Real Estate	23,473,338	1.29%
Duke Energy Corp.	Utility	22,841,972	1.25%
Bellsouth Telephone	Communication	18,912,449	1.04%
Salisbury Mall Ltd.	Commercial	15,399,142	0.85%
Ball Metal Beverage Container	Manufacturing	14,259,412	0.78%
Cone Mills Corporation	Industrial	<u>12,670,814</u>	<u>0.70%</u>
Totals		<u><u>\$ 259,130,507</u></u>	<u><u>14.23%</u></u>

**Table 10****CITY OF SALISBURY, NORTH CAROLINA****RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES****Last Ten Fiscal Years**

<b>Fiscal Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Total General Expenditures<sup>(1)</sup></b>	<b>Ratio of Debt Service to Total General Expenditures</b>
2001	\$ 707,050	\$ 300,193	\$ 1,007,243	\$ 26,674,646	3.78 %
2000	586,081	250,804	836,885	25,098,555	3.33
1999	532,214	251,248	783,462	23,708,024	3.30
1998	417,200	199,808	617,008	22,492,350	2.74
1997	867,964	113,889	981,853	21,011,261	4.67
1996	504,210	87,212	591,422	18,031,089	3.28
1995	345,717	56,080	401,797	17,239,276	2.33
1994	905,918	104,728	1,010,646	16,287,284	6.21
1993	25,000	16,467	41,467	15,398,951	0.27
1992	-	-	-	15,178,434	-

<sup>(1)</sup> Includes General, Special Revenue, and Capital Project Funds.

Table 11

## CITY OF SALISBURY, NORTH CAROLINA

## RATIO OF NET GENERAL BONDED DEBT

## TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

## Last Ten Fiscal Years

Fiscal Year Ended June 30,	Population <sup>(1)</sup>	Assessed Value	Debt Payable			Ratio of Net	
			Gross Bonded Debt <sup>(2)</sup>	From Enterprise Revenues	Net Bonded Debt	Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2001	26,462	\$ 1,820,568,216	\$ 20,385,000	\$ 17,360,000	\$ 3,025,000	0.17%	\$ 114.31
2000	27,500	1,763,159,954	21,870,000	18,645,000	3,225,000	0.18%	117.27
1999	26,792	1,482,452,065	23,360,000	19,935,000	3,425,000	0.23%	127.84
1998	26,884	1,382,140,359	24,860,000	21,235,000	3,625,000	0.26%	134.84
1997	26,177	1,314,039,114	19,055,000	18,330,000	725,000	0.06%	27.70
1996	24,543	1,280,584,979	20,200,000	19,375,000	825,000	0.06%	33.61
1995	25,444	1,146,945,499	6,755,000	6,220,000	535,000	0.05%	21.03
1994	24,072	1,151,692,595	7,288,000	6,715,000	573,000	0.05%	23.80
1993	23,916	1,106,253,503	7,100,000	6,875,000	225,000	0.02%	9.41
1992	23,852	1,084,365,929	7,675,000	7,425,000	250,000	0.02%	10.48

(1) Source: North Carolina Office of State Planning

(2) Includes all long-term general obligation debt

**Table 12****CITY OF SALISBURY, NORTH CAROLINA****PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS****Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Total Assessed</b>	<b>Commercial Construction<sup>(a)</sup></b>		<b>Residential Construction<sup>(a)</sup></b>		<b>Bank Deposits</b>
<b>Ended June 30</b>	<b>Valuation</b>	<b>Number of Units</b>	<b>Value</b>	<b>Number of Units</b>	<b>Value</b>	
2001	\$ 1,820,568,216	35	\$ 17,230,344	242	\$ 21,918,930	\$ N/A <sup>(b)</sup>
2000	1,763,159,954	46	28,855,510	264	26,182,209	1,087,668,000
1999	1,482,452,065	66	13,265,850	261	30,996,550	1,067,149,000
1998	1,382,140,359	35	37,851,200	198	29,092,935	1,031,749,000
1997	1,314,039,114	28	25,472,369	149	18,103,685	1,031,185,000
1996	1,280,584,979	33	24,172,109	202	16,241,270	973,835,000
1995	1,146,945,499	43	6,752,768	173	10,436,842	987,406,000
1994	1,151,692,595	30	10,345,800	172	9,276,091	974,890,000
1993	1,106,253,503	30	24,184,900	91	6,849,700	1,007,363,000
1992	1,084,365,929	33	29,170,785	200	6,897,189	995,714,000

<sup>(a)</sup> City of Salisbury, Developmental Services Department

<sup>(b)</sup> Information not available at time of printing

**Table 13****CITY OF SALISBURY, NORTH CAROLINA****MISCELLANEOUS STATISTICS****June 30, 2001**

Date Established	1753
Form of Government	Council/Manager
Area	17.79 Sq. Miles
Miles of Streets	147.11
Fire Protection:	
Number of Stations	3
Number of Fire Fighters	66
Number of Office Personnel	2
Police Protection:	
Number of Stations	1
Number of Police Officers	80
Number of Auxiliary Police Officers	6
Number of Civilians	20
Water and Sewer Utility:	
Number of Utility Customers	15,000
Average Daily Consumption	6.23 Million Gallons
Miles of Water lines	450
Miles of Sewer lines	477
Number of Cemeteries	7
Business Licenses Issued	2,350
Recreation Facilities:	
Number of Parks	15
Number of Recreation Centers	4
Number of Tennis Facilities	2
Number of Acres	444
Employees:	
Full-Time	426
Permanent Part-Time	5
Temporary Full-Time	15
Temporary Part-Time	30

**Table 14****CITY OF SALISBURY, NORTH CAROLINA****DEMOGRAPHIC STATISTICS****For the Year Ended June 30, 2001**

<b>Fiscal Year</b>	<b>Population Estimate<sup>(1)</sup></b>	<b>Per Capita Income<sup>(2)</sup></b>	<b>Median Age<sup>(3)</sup></b>	<b>Unemployment Rate<sup>(4)</sup></b>
2001	26,462	\$22,820	38.1	6.5%
2000	27,500	\$23,634	38.8	3.8%
1999	26,792	22,509	38.7	3.4
1998	26,884	21,631	38.5	3.0
1997	26,177	20,787	38.3	2.9
1996	24,543	19,976	38.1	3.6
1995	25,444	19,165	37.9	3.8
1994	24,072	17,600	37.7	3.3
1993	23,916	16,841	37.5	3.9
1992	23,852	16,138	37.4	5.5

**Sources:**

- <sup>(1)</sup> 2001; U. S, Census  
1992-2000; North Carolina Office of State Planning
- <sup>(2)</sup> 1996-2000; City of Salisbury Planning Division (estimate)  
1992-95; State Library-Office of State Planning Statistical Database  
Note: Figures are for Rowan County
- <sup>(3)</sup> City of Salisbury Planning Division (estimate)
- <sup>(4)</sup> N.C. Employment Security Commission  
Note: Figures are for Rowan County